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seeks to answer the syndicalist criticism on the socialist philosophy and program. He makes a virulent attack on employers who encourage violence by the introduction of private detectives and militia into labor conflicts. Without doubt this is warranted, but it weakens the scholarly tone of the study. On the whole, however, this volume is a very valuable contribution. It throws much-needed light on the struggles of the various elements in the radical wing of the labor movement.

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MATHEWS, FREDERIC. *Taxation and the Distribution of Wealth*. Pp. xiii, 680. Price, \$2.50. New York: Doubleday, Page and Company, 1914.

Never has the reviewer seen more convincing evidence of the interrelation of all knowledge. The author is a devotee of the single tax. His arguments against protective tariffs are well presented, his attack being directed against both the "old" protection and the "new." He next assails all other forms of indirect taxation, and then shows the weaknesses of all direct taxes, except that on real property. Finally the adequacy of a land tax which is "the natural tax," the problems of transition from our present system to the new one, the incidence of taxation and the numerous fiscal problems presented are analyzed.

If the author had been content to stop at this point (p. 300), he would have presented a fairly complete and interesting treatment of his thesis, although it contains little that is new and shows a complete dependence upon the writings of Adam Smith and John Stuart Mill. "The abandonment of the import duty, however, entails an unfamiliar form of social organization" and the withdrawal of "power to tax consumption would be followed by a new era in the history of civilization." This at once opens up the entire field of human knowledge. All progress is reviewed. A statement of the evolutionary hypothesis is not "out of place." Since, however, there are important factors in human development relatively, if not actually, independent of the influence of the evolutionary sciences, we must consider intellectual progress. Architecture, sculpture, painting, music, poetry are analyzed and classified and the significance of science to man is considered. But religion must not be omitted, and Lao-tsze, Confucius, Brahmanism, Buddhism, Zoroaster, Egypt, Judaism, Mohammed, Greece, and Rome are successively presented. Midway between the theological and the rational lies metaphysics and this consideration, of course, compels us to review philosophic thought from Thales to the moderns. Last of all appears politics.

Excuses for such a collection of information within the covers of a single volume are hard to find. The author seems to have supposed that erudition is, *per se*, valuable. The first three hundred pages are, as previously stated, somewhat interesting. The latter part of the book is, to put it mildly, a misfit.

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